

EXHIBIT 14



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February 3, 2020

VIA FEDERAL EXPRESS

Mark S. Roher, Esq.
Law Office of Mark S. Roher, P.A.
150 S. Pine Island Road, Suite 300
Plantation, FL 33324

Re: *Picard v. Ken-Wen Family Limited Partnership et al.*,
Adv. Pro. No. 10-04468 (SMB)

Dear Mr. Roher:

Pursuant to Federal Rule of Civil Procedure 26(a)(2), made applicable to this proceeding by Federal Rule of Bankruptcy Procedure 7026, enclosed please find six (6) discs containing the Trustee's expert disclosures. The following reports are hereby served in the above-referenced adversary proceeding:

- Expert Report of Bruce G. Dubinsky, dated January 16, 2019;
- Expert Report of Lisa M. Collura, dated January 16, 2019;
- Expert Report of Lisa M. Collura – Proof of Transfers to Ken-Wen Family Defendants, dated February 3, 2020;
- Expert Report of Matthew B. Greenblatt, – Methodology For The Principal Balance Calculation, dated November 15, 2012;
- Expert Report of Matthew B. Greenblatt – Principal Balance Calculation as applied to the Ken-Wen Family Defendants, dated February 3, 2020;
- Expert Report of Rich Diedrich, dated January 16, 2019

We will also provide the above reports with exhibits and appendices via a secure file transfer site today. You will receive instructions via email on how to access the site, which will be available for thirty days.

Also enclosed for production is a disc containing documents considered in the drafting of the expert reports specific to this adversary proceeding that are not available in E-Data Room 1, are not confidential, and were not previously produced. Certain data and other materials that are confidential or are technologically not amenable to production are not included in E-Data Room 1, but are identified on the relevant documents considered list and are available

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upon request. Please contact me if you wish to request any of these items or if you require credentials to access E-Data Room 1.

The discs are encrypted and we will provide passwords via email. Please note that the reports, their exhibits, and documents considered may not have been redacted for personally identifiable information ("PII"). Pursuant to the Litigation Protective Order (ECF No. 4137) and applicable rules, all PII is to be redacted by Defendants prior to use or disclosure in this or any other proceeding.

Best Regards,

/s/ Jaclyn C. Marasco

Jaclyn C. Marasco

JCM:JCM